

2018

APPLICATION FOR ETHANOL OR BIODIESEL PRODUCTION CREDIT

(For renewable fuels production)
Under Code Section 12-6-3600

Name as Shown on Tax Return				Fed EI No.
Mailing Address				Contact Person
STREET				Contact Person's Title
CITY	COUNTY	STATE	ZIP	Telephone Number
Physical Address of the Facility				()
STREET				Fax Number
CITY				()
COUNTY	STATE	ZIP	Email	

- What month and year did the facility begin producing qualified ethanol and/or biodiesel?

- What was the nameplate capacity of the facility during the month and year the facility began to produce qualified ethanol and/or biodiesel (list in gallons of fuel)?

- Has the facility applied for and/or received the ethanol or biodiesel production tax credit under S.C. Code 12-6-3600 in prior tax years? If yes, please list the tax years, the first month of eligibility, the amount of the credit received, the type of biofuel produced, and the feedstock utilized.

- Check all applicable types of biofuels produced at the facility from January 1, 2016 to December 31, 2016:

<input type="checkbox"/> Ethanol produced from corn	<input type="checkbox"/> Biodiesel produced from soy oil
<input type="checkbox"/> Ethanol produced from a feedstock other than corn	<input type="checkbox"/> Biodiesel produced from a feedstock other than soy oil
- Other than corn or soy oil, list all of the feedstocks utilized by the facility within the period:

- List the gallons of qualified **corn-based ethanol and soy-based biodiesel** produced each month at the facility from January 1, 2016 to December 31, 2016. Please attach verification documentation to the application. Documentation could include SC Department of Revenue Form L-2195, "Motor fuels manufacturer monthly user fee and fee calculation" (do not include any gallons sold as distilled spirits).

Jan 2016 _____	May 2016 _____	Sept 2016 _____
Feb 2016 _____	June 2016 _____	Oct 2016 _____
March 2016 _____	July 2016 _____	Nov 2016 _____
April 2016 _____	Aug 2016 _____	Dec 2016 _____
TOTAL FOR THE PERIOD _____		

7. List the gallons of qualified **non-corn ethanol and non-soy biodiesel** produced each month at the facility from January 1, 2016 to December 31, 2016. Please attach verification documentation to the application. Documentation could include SC Department of Revenue Form L-2195, "Motor fuels manufacturer monthly user fee and fee calculation" (do not include any gallons sold as distilled spirits).

Jan 2016 _____	May 2016 _____	Sept 2016 _____
Feb 2016 _____	June 2016 _____	Oct 2016 _____
March 2016 _____	July 2016 _____	Nov 2016 _____
April 2016 _____	Aug 2016 _____	Dec 2016 _____
TOTAL FOR THE PERIOD _____		

For assistance with this form, contact the State Energy Office at (803) 737-8030.

_____ Date	_____ Signature of Officer (or other appropriate official)
	_____ Print Officer's Name
Mail To: Office of Regulatory Staff ATTN: Energy Office 1400 Main Street, Suite 800 Columbia, SC 29201	_____ Title

NOTE: All claims generated between January 1, 2016 and December 31, 2016 must be received by **January 31, 2017**. The State Energy Office will send the Department of Revenue the maximum amount the taxpayer may claim and The State Energy Office will then notify each taxpayer of the maximum amount of credit allowed. Any unused part of the actual credit amount can be carried forward for up to 15 years.

General Information

NOTE: The Code section providing this credit was amended effective May 29, 2008. For tax years beginning after 2006 and before 2017, Code Section 12-6-3600 provides a corporate or individual income tax credit for:

(1) a corn-based ethanol or soy-based biodiesel facility in production of corn-based ethanol or soy-based biodiesel, before denaturing, at a rate of at least 25% of its name plate design capacity for the production on or before December 31, 2011. The amount of credit is 20¢ a gallon of corn-based ethanol or soy-based biodiesel produced and is allowed for 60 months beginning with the first month for which the facility is eligible to receive the credit and ending not later than December 31, 2016; or

(2) an ethanol facility using a feedstock other than corn or a biodiesel facility using a feedstock other than soy oil for the production of ethanol or biodiesel, before denaturing, at a rate of at least 25% of its name plate design capacity on or before December 31, 2011. The amount of credit is 30¢ a gallon of noncorn ethanol or nonsoy oil biodiesel produced and is allowed for up to 60 months beginning with the first month for which the facility is eligible to receive the credit and ending no later than December 31, 2016.

The taxpayer becomes eligible for the credit after the facility has 6 consecutive months of operation at an average production rate of at least 25% of its name plate design capacity. The credit claimed in the first tax year of eligibility will include the credit for those first 6 months. Any unused credit may be carried forward for 10 years.

The credit is allowed only for ethanol or biodiesel produced at a plant in this State at which all fermentation, distillation, and dehydration takes place. Credit is not allowed for ethanol or biodiesel produced or sold for use in the production of distilled spirits.

Not more than 25 million (25,000,000) gallons of ethanol or biodiesel produced annually at an ethanol or biodiesel facility is eligible for the credit. The credits only may be claimed by a producer for the periods specified. Not more than 125 million (125,000,000) gallons of ethanol or biodiesel produced at an ethanol or biodiesel facility by the end of the 60-month period is eligible for the credit.

Attach the State Energy Office letter of certification or keep with your tax records if filing electronically.

Definitions

“Ethanol facility” means a plant or facility primarily engaged in the production of ethanol or ethyl alcohol derived from renewable and sustainable bioproducts used as a substitute for gasoline fuel.

“Biodiesel facility” means a plant or facility primarily engaged in the production of plant- or animal-based fuels used as a substitute for diesel fuel.

“Name plate design capacity” means the original designed capacity of an ethanol or biodiesel facility. Capacity may be specified as bushels of grain ground or gallons of ethanol or biodiesel produced a year.

The State Energy Office reserves the right to request more information from the taxpayer if deemed necessary.